

EXHIBIT K

Yoel Ciment
2805 Avenue S
Brooklyn, N.Y. 11229
3.3.24

The Honorable Judge Vincent L. Briccetti
United States District Court for the Southern District of New York
White Plains Supreme Court
111 Dr. Martin Luther King Jr Blvd
White Plains, NY 10601

Re: Character Reference for Eli Tilson [Tilson, CR 640]

Your Honor,

I am writing this letter in support of Eli Tilson, who is awaiting sentencing in your court. My name is Yoel Ciment, and I am a close friend and have known him for approximately 5-6 years.

I had come to know Eli through a mutual acquaintance approximately 6-7 years ago. During that time Eli and I had spent a lot of time getting to know each other quite well. He had always been open, honest, and always made sure things were done respectfully and properly in all facets of business and life. More so than a business relationship we developed a close personal friendship which has been an immense gain for me personally in my life on many different fronts. Eli has always been able to give me sound practical life advice and personally helped me through some very tough times I was having with my life at home with my ex wife and my oldest daughter, which was having a negative effect on my current marriage and my children. Furthermore, I had a nephew studying in Israel for his gap year after Highschool who was going through some of his own challenges which was even tougher on him being in a foreign country. When I called Eli early in the school year to have him come over for a weekend he and his wife opened their home to him as well his friends took the time out to sit and talk with him/them and really helped him through the entire year, leaving them an open door policy which they took advantage of on many fronts. My nephew always tells me that the open door policy Eli and his wife extended to him and by extension his friends made a huge difference and helped him get through the year (he's currently graduating 2024 from Yeshiva University with honors).

During the course of the last 2+ years on multiple occasions Eli has opened up to me regarding the overall situation in its entirety and sincerely expressed remorse and more so regret to his actions and was just in shock and beside himself that he allowed himself to be in the situation that he put himself in. To his credit unlike most people that make mistakes, in all of our conversations he's owned his mistakes to the fullest extent and is

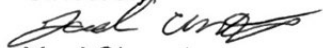
just trying to figure out how he can make it right regardless how long it takes him and push ahead with life and focus to make things right across the board.

I personally feel that Elis incarceration will have a horrible impact on Elis children and wife. With young kids especially a baby to not have their father present especially when they have grown accustomed to Elis presence and always being there and available for them at all times no matter what the situation is. This past year has been extremely hard on them as they suddenly and unexpectedly had to relocate to a foreign country away from everyone and everything that they know, which hasn't been easy on them in the slightest. It will also have an extremely negative effect on his local community as he has always been involved in charity with his time by helping people and organizations in his area as well as in other parts of Israel with whatever needed to be done, along with him and his wife always having an open door to whomever needed for whatever they needed.

In conclusion, I respectfully request that you consider all of these aspects of Eli's character and life when making your sentencing decision. Eli is more than just the sum of his mistakes; he is a dedicated [father/husband/community member] who has shown a commitment to rectifying his wrongs and living with integrity.

Thank you for your time and consideration.

Sincerely,



Yoel Ciment

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